



Regional Webinar #3

October 2020

October 26th, 10:00 am

October 26th, 2:00 pm

October 27th, 10:00 am

October 27th, 2:00 pm



AGENDA

- I. Information Briefing
- II. Observations from September Reporting
- III. Grant Program Considerations
- IV. Subrecipient Monitoring
- V. Contingency Planning
- VI. Model Spend Down



Information Briefing



65 Days

Until December 30, 2020
counting today

CAPITAL PROJECTS ADDITIONAL GUIDANCE

Recent guidance from the Treasury Dept:

- Costs must be incurred **AND** property or equipment must be in service for COVID-19-related use by December 30, 2020
- The guidance can be found under Question 58, dated 10/19/2020:
<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>
- The “Kansas Capital Projects Real Estate Memo” was distributed last week outlining the important considerations regarding capital projects.
 - The Memo can also be found online: <https://covid.ks.gov/spark-county-resources/>

Examples of Capital Projects/Expenditures:

- Purchasing vehicles, real estate, construction, renovations, or equipment





Observations from September Reporting

OBSERVATIONS FROM SEPTEMBER REPORTING

#1: Summary Page

- Funding Overview Reporting Tool
 - Summarizes County, Subrecipient, and Program expenditures
 - Supported by the data from the remaining tabs
- Monthly Spending Planning Estimation Tool
 - Summarizes County spending timeline
- County Expenditure Summary
 - Reflects County's bank balance

Funding Overview Reporting Tool

Source	Previously Allocated	Current Allocation	Total Expended This Period	Total Expended To Date
Total County Allocation	\$ -			
Direct County Expenditures	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
[Transfer 1]				
[Transfer 2]				
Programs	\$ -	\$ -	\$ -	\$ -
[Program 1]				
[Program 2]				
Unreconciled Funds	\$ -	\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -

Monthly Spending Planning Estimation Tool

Source	Estimated**	Actual
Total Planned Expenses		
August		
September		
October		
November		
December		
Unreconciled Funds	\$ -	

*If funds are provided to a sub-recipient, use the date when funds are provided to that sub-recipient
 ** Estimated values should be consistent with originally supplied and State reviewed Direct Aid Plan

County Expenditure Summary

Reporting period:	March 1 - September 30, 2020
Cash on hand at the beginning of period:	\$ -
Total Expenditures & Transfers this period:	\$ -
Cash on hand at the close of the period:	\$ -



OBSERVATIONS FROM SEPTEMBER REPORTING

#1: Summary Page

Overview of all the Expenditures



Summary Page

Supported by the expenditures recorded on one of the remaining tabs



Expenses Report - County

Expenses Report - External

Transfers - K-12

Grant Programs



Summary Page

Expenses Report - COUNTY

Expenses Report - EXTERNAL

Transfers - K-12

Grant Programs

Resources Overview

Resources Examples

OBSERVATIONS FROM SEPTEMBER REPORTING

#1: Summary Page

- These columns indicate the intended allocation for specific entities and programs

Funding Overview Reporting Tool

Source	Previously Allocated	Current Allocation	Total Expended This Period	Total Expended To Date
Total County Allocation	\$ 1,000,000.00	\$ 700,000.00	\$ 275,000.00	\$ 410,000.00
Direct County Expenditures	\$ 500,000.00	\$ 200,000.00	\$	\$
Transfers	\$ 225,000.00	\$ 225,000.00	\$	\$
City of ABC	\$ 165,000.00	\$ 165,000.00	\$	\$
USD XYZ	\$ 60,000.00	\$ 60,000.00	\$ 35,000.00	\$ 50,000.00
Programs	\$ 275,000.00	\$ 275,000.00	\$ 125,000.00	\$ 130,000.00
Small Business Grants	\$ 100,000.00	\$ 100,000.00	\$	\$
Technology Fund	\$ 175,000.00	\$ 175,000.00	\$	\$
Unreconciled Funds	\$ -	\$ -	\$	\$
Total	\$ 1,000,000.00	\$ 700,000.00	\$	\$

This should be **CURRENT** allocation.
(If no changes have been made, then it **EQUALS** "Previously Allocated")

For Nov. 10th reporting: this should **MATCH** the "Current Allocation" column from Oct 7th Report.

Summary Page

Expenses Report - COUNTY

Expenses Report - EXTERNAL

Transfers - K-12

Grant Programs

Resources Overview

Resources Examples



OBSERVATIONS FROM SEPTEMBER REPORTING

#1: Summary Page

- These columns matched on the September Reports, but moving forward, they will diverge.

Funding Overview Reporting Tool

Source	Previously Allocated	Current Allocation	Total Expended This Period	Total Expended To Date
Total County Allocation	\$ 1,000,000.00	\$ 700,000.00	\$ 275,000.00	\$ 410,000.00
Direct County Expenditures	\$ 500,000.00	\$ 200,000.00	\$ 100,000.00	\$ 200,000.00
Transfers	\$ 275,000.00	\$ 275,000.00	\$ 50,000.00	\$ 80,000.00
City of ABC		165,000.00	\$ 15,000.00	\$ 30,000.00
USD XYZ		60,000.00	\$ 35,000.00	\$ 50,000.00
Programs	\$ 275,000.00	\$ 275,000.00	\$ 125,000.00	\$ 130,000.00
Small Business Grants			\$ 50,000.00	\$ 50,000.00
Technology Fund			\$ 75,000.00	\$ 80,000.00
Unreconciled Funds			\$ -	\$ -
			\$ 275,000.00	\$ 410,000.00

Only the expenses from the **October 1-31, 2020**.

Everything that has been spent from **3/1/2020-10/31/2020**.

Summary Page

Expenses Report - COUNTY

Expenses Report - EXTERNAL

Transfers - K-12

Grant Programs

Resources Overview

Resources Examples



OBSERVATIONS FROM SEPTEMBER REPORTING

#1: Summary Page

- The “Actual” column should reflect funding disbursements from the County

Monthly Spending Planning Estimation Tool

These figures should match your Oct 6th reporting

Source	Estimated	Actual
Total Planned Expenses	\$1,000,000	\$1,000,000
March - July	\$150,000	\$150,000
August	\$250,000	\$235,000
September	\$200,000	\$75,000
October	\$200,000	\$275,000
November	\$150,000	-
December	\$50,000	-
Unreconciled Funds	-	\$265,000

Counties can revise Estimated Amounts for Nov & Dec



OBSERVATIONS FROM SEPTEMBER REPORTING

#1: Summary Page

- This tool should reflect changes in the County's bank account for the designated period

County Expenditure Summary

Reporting Period	October 1 – October 31, 2020
Cash on hand at the beginning of period	\$540,000
Total Expenditures & Transfers this period	\$275,000
Cash on hand at close of the period	\$265,000

This value should align with "Cash on hand at close of period" from the October 7th report.

Only the expenses from the **October 1-31, 2020**.



OBSERVATIONS FROM SEPTEMBER REPORTING

#2: Grant Programs tab

- All Grant Programs should be listed & should include a clear description, *regardless of whether funds have been spent*

#3: Describing the Nexus to COVID-19

- Examples COULD include:
 - "To mitigate the spread or exposure to the COVID-19 virus"
 - "Supports decreasing exposure to COVID-19 through telework/distance learning"
 - "Promotes social distancing and reduces exposure to COVID-19"
 - "Provides necessary medical services/supplies to the public to prevent COVID-19 infection"
 - "Provides needed personnel to respond to COVID-19 public health emergency"



OBSERVATIONS FROM SEPTEMBER REPORTING

#4: EXTERNAL: Payment Dates

- Should reflect the date the expense was incurred, matching receipt or invoice dates

#5: Using the Updated OIG Expenditure Category

- The categories provided in the drop-down menu in the template are the correct and up-to-date expenditure category names
- The correct category name is necessary for reporting to the Treasury Department Office of the Inspector General (OIG)

Expenditure Category	
Administrative Expenses	▲
Budgeted Personnel and Services Diverted to COVID-19 Testing and Contact Tracing	
Economic Support (Other than Small Business	
Expenses Associated with the Issuance of Tax	
Facilitating Distance Learning	
Food Programs	
Housing Support	▼



OBSERVATIONS FROM SEPTEMBER REPORTING

Moving Forward:

- Each month's reporting should be added to the previous reporting template, if October 7th reports were revised and resubmitted, make sure you're adding to the approved final report
 - For example: November 10th Reporting information should be added to the final October 7th Report
- So that the Reporting Template will eventually be one complete ledger of all expenses from March 1, 2020 to December 30, 2020



OBSERVATIONS FROM SEPTEMBER REPORTING

Change Memo:

- All changes made in October should be listed in the Change Memo submitted in November. Changes should be reflected in the “Current Allocation” column. Changes could include:
 - Adding new Transfer Recipients
 - Changing Allocated amounts
 - Adding New Programs
 - Moving Programs to Direct Transfers
- The Change Memo can be found on the SPARK website under Reporting Templates:
<https://covid.ks.gov/spark-county-resources/>

**This Change Memo should only include changes made from 10/1-10/31.
And, if applicable, any omissions from previous reporting.**





Grant Program Considerations

GRANT PROGRAM - TIMELINE

Ideal Timeline:

March-August

September

October

November

December



Program
Planning &
Design

Advertising &
Application Process

Funds
Distribution/
Grantee
Monitoring

Grantee
Monitoring

Closeout
All expenses
must be
incurred by
12/30/2020



GRANT PROGRAM – MONITORING & COMPLIANCE

Recommended Documentation:

- All grantee identifying information, amount awarded, purpose of award, award date, and date documentation
- A **fully signed and dated MOA** for each grantee in file
 - Counties will be responsible for ensuring that all grantees have met the stipulations and requirements set forth in the Memorandum of Agreement (MOA) in order to **close-out the grant** and reconcile the reimbursement (grant award).
- For grantees that have not expended their award or may have expended the award for items/services not approved, the County will need to begin **recoupment of funds** before December 30, 2020.



GRANT PROGRAM – MONITORING & COMPLIANCE

Resolving Unexpected Issues:

- Example: Fewer than expected applications
- Meet with entities administering the program, with your grant panels/committees, etc. during the first week of November to determine alternatives. Those could include:
 1. Providing current grantees additional funds if they did not receive their full request;
 2. Re-opening the opportunity for those who did not apply initially to submit a request, or
 3. Reallocate grant funds you anticipate will not be awarded to other, eligible expenses for the county or current subrecipient entities (such as more funds to schools, etc.)





Subrecipient Monitoring

SUBRECIPIENT MONITORING

May include and is not limited to:

- Signed MOA or documented record of award with awardee requirements
- Review and acknowledgement of subrecipient financial and progress reports
- Subrecipient supporting documentation is accessible and available to County as requested
- Verify subrecipient use and existence of procurement policy and procedures, internal controls, and record retention
- Confirm subrecipient audit planned on use of funds awarded (if necessary)
- Document and communicate findings, including necessary follow up or corrective action subrecipient should take for compliance

The County is responsible for subrecipient monitoring and ensuring eligible use of CRF funds





Contingency Spending Plans

CONTINGENCY SPENDING PLANS

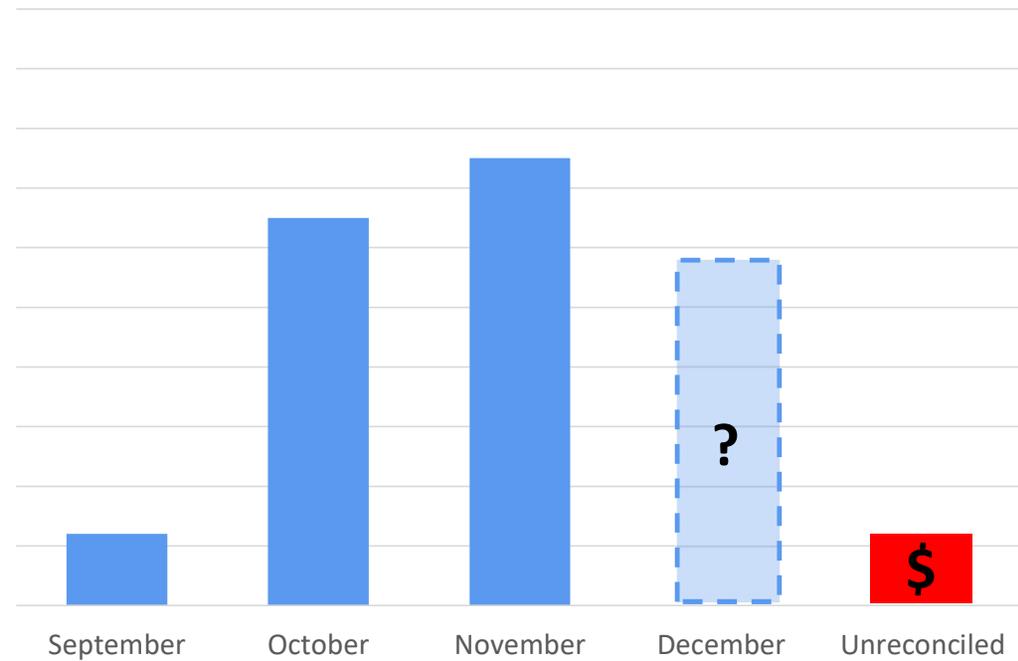
If there are unused funds toward the end of the year, consider alternative expenditures, such as:

- Explore & exhaust County Expenditures
- Increase funding to Grant Programs
- Increase funding to Schools or School Districts

These should be calculated and documented by counties *ahead of* the deadline so these contingency plans, if needed, can be seamlessly put into place by program's end.



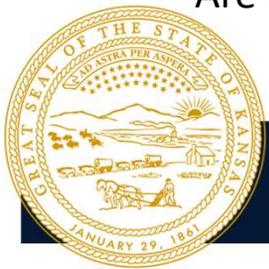
Projected Spend Down



CONTINGENCY SPENDING PLANS

Explore & Exhaust County Expenditures:

- Payroll & Benefits
 - Identify & Explore all departments eligible for additional CRF funding
 - Such as: Public Health and Safety employees, Police and Fire Departments
- PPE Purchases and Sterilization
 - Do any departments need additional sterilization and cleaning?
 - Do all departments have sufficient PPE?
- 5% Administrative Allocation – including Audit/Compliance Expenses
 - Have funds been reserved for an audit?
 - Are there consultants/CPAs paid to help administer programs or meet reporting requirements?



CONTINGENCY SPENDING PLANS

Increase Funding to Grant Programs:

- Increase the Total Allocation to the program
- Increase the awardee amounts
- Reconsider funding additional eligible applicants

Increase Funding to Schools and School Districts:

- Treasury allows \$500 per student with low administrative burden
- A county could allocate additional funding to a school for reimbursement of COVID-19-related expenses dating back to March 1, 2020 with minimal recordation feedback required.
 - Use the “Transfers-K-12” tab for allocations to schools or school districts where the total allocation does not exceed \$500 per student





Model Spend Down Timeline

MODEL SPEND DOWN TIMELINE

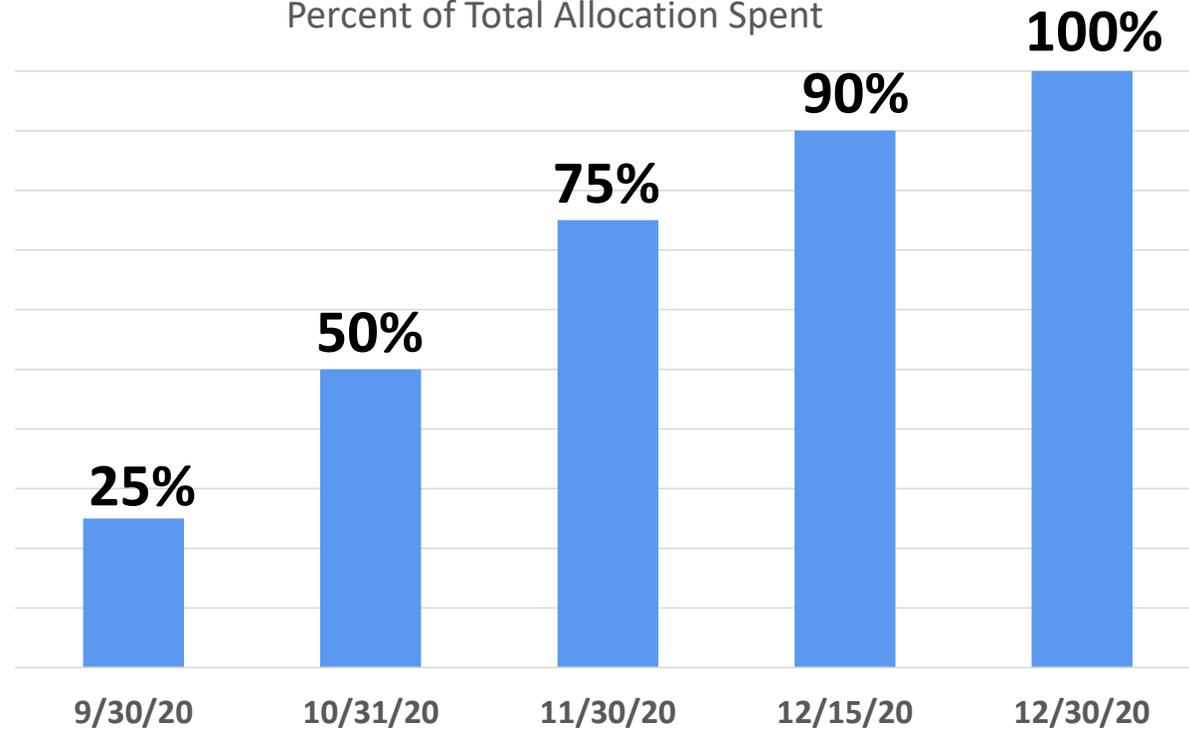
Why is this important?

- Having a spending plan ensures that all funds are spent on time
 - All CRF costs must be incurred by December 30, 2020

This is a suggested spend down:

- This may differ among Counties depending on their circumstances

Percent of Total Allocation Spent



MODEL SPEND DOWN TIMELINE

Important Considerations Around Documentation:

- Gathering paperwork from subrecipients can be time consuming
- Counties should factor into their spend down plan the time needed for reporting, both from their subrecipients and to the state
- Use the resources available to the County (including TAs!) to ensure all allocations are spent within program guidelines





Reporting Dates

IMPORTANT DATES

Reporting Dates:

- November 10th (10/1-10/31 Expenses)
- December 10th (11/1-11/30 Expenses)
- **January 6th, 2021** (12/1-12/30 Expenses)
- Final Reporting: January 20th, 2021



REGIONAL TAs ARE HERE TO HELP

Technical Assistance is available for:

- Reviewing eligibility of expenditures
- Changes to allocations
- Spend down progress
- Support for completion of accurate reporting requirements
- Complex potential expenditures:
 - Capital projects
 - Supply chain challenges
 - Program administration





How Can We Help?

How can this team provide support to drive spending in ways that support your communities?

TAs are always available via email or scheduled Zoom call!